

Department of Finance		Fund: 9752
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<b><u>Legal Title</u></b> CAL-Fire Infrastructure Projects Revolving Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 31, Statutes 2019 (SB 85) Public Resources Code section 4051 (a)		
<b><u>Fund Classification</u></b> <b><u>GAAP Basis</u></b> Proprietary/Internal Service Fund	<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Nongovernmental/Working Capital and Revolving Fund	
<b><u>Purpose</u></b> Money transferred to this fund will be used for expenditures on projects the department is authorized to perform with respect to acquisition of real property or design, construction, alteration, repair, and improvement of facilities over which the department has jurisdiction including equipment and furnishings within the approved project scope. Annual reporting is required on or before October 15 to the Department of Finance.		
<b><u>Administering Agency/Business Unit Code</u></b> Department of Forestry and Fire Protection/3540		
<b><u>Major Revenue Source</u></b> In accordance with Public Resources Code section 4051 (a), upon the approval of the Department of Finance, there shall be transferred to the fund any money appropriated by the Legislature for encumbrance or expenditure on a project the department is authorized to perform.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Pursuant to Public Resources Code section 4052, unexpended balance for any project shall be transferred to the credit of the fund from which the appropriation was made within the earlier of three months after completion of the project or three years from the transfer.		
<b><u>Appropriation Authority</u></b> In accordance with Public Resources Code section 4051 (a), moneys transferred to the fund are encumbered as of the date of the transfer.		
<b><u>State Appropriations Limit</u></b> <b>Always Excluded</b> – Revenues in Working Capital and Revolving Funds are not proceeds of taxes and even after transfer, will never become proceeds of taxes.		
<b><u>Comments/Historical Information</u></b> Public Resources Code section 4051 (b): If the federal government has agreed to provide funding for all or a portion of a project, as described in subdivision (a), the Department of Finance may authorize the department to expend money in the fund to pay the costs that will be reimbursed by the federal government under both of the following conditions:		

- 1) Receipt of written evidence that an appropriation has been made by the Congress of the United States and the appropriate federal agency has committed to pay the amount specified.
- 2) A sufficient balance exists in the fund to support the request.